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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:
Date: August 23, 2005 Name: Gustavo Siller, Jr. Signature:

BRINKS
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Hiroshi Kameda)
Serial No. 10/797,397)
Filing Date: March 10, 2004)
For: Perpendicular Magnetic Recording Head)

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is/are:

- Transmittal Letter (in duplicate); Notice of Express Abandonment
 Return Receipt Postcard

Fee calculation:

- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(_____.
 An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity
Total		Minus			x \$25=		x \$50=
Indep.		Minus			x 100=		x \$200=
First Presentation of Multiple Dep. Claim					+\$180=		+\$360=
					Total	\$	Total

Fee payment:

- A check in the amount of \$_____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$_____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

August 23, 2005
Date

Respectfully submitted,

Gustavo Siller, Jr. (Reg. No. 32,305)